



# **PRESS RELEASE**

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## **For Immediate Release**

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### **ALASKAN MAN FOUND GUILTY OF FALSE CLAIM CHARGES INVOLVING THE PREPARATION OF FRAUDULENTLY FILED TAX RETURNS**

Tampa, Florida - United States Attorney Paul I. Perez announced that Lee Scott Roberts was found guilty of participating in a tax fraud scheme involving the filing and submission of fraudulent tax returns. After a four-day trial in federal court in Tampa, Florida, the jury returned a verdict of guilty against Lee Scott Roberts, of Kodiak, Alaska on December 8, 2003. Roberts was convicted of one count of conspiracy to defraud the United States and eleven counts of false claims charges. Count One carries a maximum penalty of ten years' imprisonment and a \$250,000 fine and Counts Two through Twelve carry a maximum penalty of five years' imprisonment and a \$250,000 fine.

David A. Johnston previously pled guilty to the conspiracy charge in connection with the fraudulent scheme. Both defendants are awaiting sentencing.

The superseding indictment charged that on an unknown date, but at least as early as March 1999, in the Middle District of Florida, Lee Scott Roberts, David A. Johnston, and others came to a mutual understanding to work together to promote and sell their federal income tax preparation services. Roberts, Johnston, and others created an entity known

as American Tax Consultants (“ATC”) for this purpose. Johnston promoted the business to potential clients, sold ATC’s services to taxpayers who became ATC clients, and facilitated the preparation and filing of fraudulent federal income tax returns on behalf of such ATC clients. Roberts’ duties included preparing and filing the federal income tax forms, other documents, and correspondence submitted to the Internal Revenue Service (“IRS”) on behalf of ATC clients, as well as responding to IRS notices and correspondence sent to ATC clients in response to such fraudulent filings.

Upon recruiting a new client, Johnston and others would, among other things, obtain such client’s earlier-filed federal income tax returns and other tax-related documents and provide them to Roberts. Roberts prepared and submitted to the IRS fraudulent federal income tax returns and other documentation on behalf of ATC clients. Specifically, Roberts prepared and submitted to the IRS, among other things, a document referred to as a “notice of election/change of election,” a document referred to as a “revocation of power of attorney,” and other correspondence, on behalf of ATC clients purportedly to change such taxpayers’ filing status to that of “non-resident alien[s]” and/or to authorize ATC to represent such taxpayers to the IRS. Through such filings, Roberts, Johnston, and others fraudulently claimed that the taxpayers were entitled to refunds of previously paid federal income taxes and/or that the taxpayers were obligated to pay no federal income taxes because such taxpayers were considered “non-resident aliens” and/or that such taxpayers’ income was not “effectively connected income.” Roberts, Johnston, and others knew that such claims were false, fictitious, and fraudulent.

Typically, each client was charged between \$2,200 and \$3,100 for ATC’s services. Such fee paid for the preparation and filing of amended and/or new federal income tax returns on the client’s behalf. In addition, if the client received a refund from the IRS, ATC kept 40% of such refund.

The case was investigated by the Internal Revenue Service in St. Petersburg, Florida. The case was prosecuted by Assistant United States Attorney Rachelle DesVaux Bedke of the General Crimes Section of the United States Attorney's Office and Trial Attorney Valerie Scheiber of the Department of Justice's Tax Division.